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PATENT APPLICATION

DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION

ATTORNEY DOCKET NO. PELK0002/MRK

As a below named inventor, I hereby declare that my residence/post office address and citizenship are as stated below next to my name. I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Apparatus, Systems and Methods for Transacting and Managing Like-Kind Exchanges

Application Serial No. 09/866,544 filed on May 25, 2001.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment(s) referred to above. I acknowledge the duty to disclose information, which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications.

Provisional Application(s)

I hereby claim the benefit under Title 35, United States Code Section 119(e) of any United States provisional application(s) listed below:

APPLICATION SERIAL NUMBER	FILING DATE
60/206942	5/25/2000
60/217234	7/10/2000
60/220892	7/26/2000
60/237935	10/3/2000

POWER OF ATTORNEY:

I hereby appoint Marilyn R. Khorsandi, Patent Bar Registration Number 45,744, and all members of the Bar who are attorneys with, or patent agents of, the law firm of KHORSANDI PATENT LAW GROUP, *A Law Corporation*, as principal attorneys with power to appoint associate attorneys, to prosecute and transact all business in the Patent and Trademark Office connected with this application and any subsequent applications based on the disclosure of this application and to prosecute and transact all business before all competent International Authorities connected with any international application under the Patent Cooperation Treaty based on the disclosure of this application and to do so in connection with all such applications in accordance with instructions from the assignee of the entire interest in this application.

The authority under this Power of Attorney of each person identified above shall automatically terminate and be revoked upon such person ceasing to be a member, associate or patent agent of or of counsel to that law firm.

Marilyn Khorsandi, Reg. No. 45744

Send Correspondence to:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Inventor: Brent C. Abraham

Citizenship: US

Residence: 32876 St. Moritz Drive, Evergreen, Colorado 80439

Post Office Address: Same

Inventor's Signature

Date

8/3/2001

**DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION (continued)**

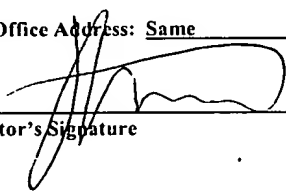
**ATTORNEY DOCKET NO. PELK0002/MRK
APPLICATION SERIAL NO. 09/866,544**

Full Name of Inventor: Todd Fisher

Citizenship: US

Residence: 1440 Blue Sage Court, Boulder, Colorado 80303

Post Office Address: Same


Inventor's Signature

7/31/01
Date